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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

: Chapter 11 In re

LEHMAN BROTHERS HOLDINGS INC., et al., : Case No. 08-13555 (JMP)

Debtors.

Jointly Administered

CERTIFICATE OF SERVICE

I, Matthew A. Schwartz, hereby certify that, on August 28, 2013, I caused to be served true and correct copies of (i) the Motion of Giants Stadium LLC for Authorization to Issue Third-Party Deposition Subpoenas Under Federal Rules of Bankruptcy Procedure 2004 and 9016 (the "Motion") and (ii) the Declaration of Matthew A. Schwartz in Support of the **Motion** ("Schwartz Declaration") and the exhibits attached thereto by ECF on the parties requesting electronic service, by U.S. Mail, First Class, Postage Prepaid, on Internal Revenue Service, Special Procedures Branch, 290 Broadway, New York, New York 10007 (Attn: District Director, Bonnie Austin), by hand delivery on:

> The Chambers of the Honorable James M. Peck One Bowling Green Courtroom 601 New York, New York 10004

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Attorneys for the Creditors' Committee

Dated: New York, New York Respectfully submitted,

August 28, 2013

Matthew A. Schwartz

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